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# OFFICE OF THE DISTRICT ATTORNEY:

## An Audit of the Cash Revolving Fund January 1, 2003, Through December 31, 2003



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*=* Audit Number 03022  
April 7, 2004



**CITY AND COUNTY OF SAN FRANCISCO**

**OFFICE OF THE CONTROLLER**

*Audits Division*

**OFFICE OF THE  
DISTRICT ATTORNEY:**

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CITY AND COUNTY OF SAN FRANCISCO  
OFFICE OF THE CONTROLLER

Ed Harrington  
Controller  
Monique Zmuda  
Deputy Controller

April 7, 2004

Audit Number 03022

Kamala Harris, District Attorney  
Office of the District Attorney  
Hall of Justice  
850 Bryant Street, Room 325  
San Francisco, CA 94103

Dear Ms. Harris:

The Office of the Controller presents its report concerning the audit of the cash revolving fund of the Office of the District Attorney (District Attorney). The District Attorney uses the revolving fund to pay for minor office, parking, and emergency expenses.

**Reporting Period:** January 1, 2003, Through December 31, 2003

**Authorized Amount:** \$200

**Results:**

The District Attorney correctly administered and used its revolving fund. In addition, the authorized amount is more than adequate to meet the District Attorney's operational needs.

Respectfully submitted,

Ed Harrington  
Controller



# INTRODUCTION

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## BACKGROUND

The Board of Supervisors of the City and County of San Francisco appropriated a cash revolving fund of \$200 to the Office of the District Attorney (District Attorney) under the San Francisco Administrative Code (Administrative Code) Section 10.169-16. The District Attorney uses the revolving fund to pay for minor office, parking, and emergency expenses.

## SCOPE AND METHODOLOGY

The purpose of this audit was to determine whether the District Attorney's revolving fund assets agreed with the amount authorized in the Administrative Code and recorded in the Controller's Financial Accounting and Management Information System (FAMIS). We also determined if the District Attorney properly administered and used the revolving fund. In addition, we assessed whether the internal controls over the fund were adequate, and whether the revolving fund was sufficient to meet the District Attorney's operational needs.

To conduct the audit, we reviewed the applicable provisions in the Administrative Code, the Controller's Departmental Instruction No. 1052, and the Purchaser's *Guide to Ordering Goods and Services*. We evaluated the District Attorney's procedures for recording, summarizing, and reporting the revolving fund transactions. We tested, on a sample basis, the District Attorney's revolving fund transactions during the audit period to determine whether the transactions were proper and valid.





# AUDIT RESULTS

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## THE DISTRICT ATTORNEY'S REVOLVING FUND TOTAL AGREED TO THE AUTHORIZED AMOUNT

As of December 31, 2003, the District Attorney's cash revolving fund balance of \$200 agreed to the amount authorized in the Administrative Code and recorded in FAMIS. The District Attorney used the fund assets within the intended purpose of the fund and in compliance with the Controller's Departmental Instruction No. 1052. Further, we found that the District Attorney's internal controls over its revolving fund were adequate and the expenditures made by the District Attorney were valid and properly supported. Finally, we determined that the revolving fund amount is more than adequate to meet the District Attorney's operational needs. The District Attorney spent less than \$20 each month during the period reviewed. Nevertheless, according to the District Attorney's finance director, the District Attorney will be making more use of the fund in the future.

We conducted this review according to the standards established by the Institute of Internal Auditors. We limited our review to those areas specified in the audit scope section of this report.

Staff: Winnie Woo



**OFFICE OF THE DISTRICT ATTORNEY  
RESPONSE TO THE AUDIT:**

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CITY AND COUNTY OF SAN FRANCISCO



KAMALA D. HARRIS  
District Attorney

OFFICE OF THE DISTRICT ATTORNEY

Teresa Y. Serata  
Chief Financial Officer

DIRECT DIAL: (415) 553-1895  
E-MAIL: [teresa.serata@sfgov.org](mailto:teresa.serata@sfgov.org)

April 6, 2004

Edward Harrington, Controller  
City Hall - Room 316  
1 Dr. Carlton B. Goodlett Place  
San Francisco, CA 94102-4694

Re: Response to the Controller's Office Audit of the Cash Revolving Fund January 1, 2003 through December 31, 2003 and Review of the Department Head Transition

Dear Mr. Harrington:

I have reviewed your draft reports and management letters concerning the District Attorney's Office cash revolving fund audit for the period January 1, 2003 through December 31, 2003 and the department head transition audit. We concur with your reports and recommendations.

I commend your staff for the professional manner in which they conducted their audit.

Very truly yours,

A handwritten signature in black ink, appearing to read "Teresa Y. Serata".

Teresa Y. Serata  
Chief Financial Officer

cc: Kamala Harris, District Attorney  
Martha Knutzen, Law Office Manager



cc: Mayor  
Board of Supervisors  
Civil Grand Jury  
Budget Analyst  
Public Library  
KPMG LLP





